THE METHODIST BOOK CONCERN.

Findings and Argument of the Book Committee.

DR. LANAHAN TEMPORARILY SUSPENDED.

A Fresh Investigation to be Held Next Week.

The Case in the Supreme Court—Counter Affidavits Submitted on Both Sides.

Acting upon information concerning the conduct of Dr. Lanahan, Assistant Book Agent here, the Book Committee of the Methodist Episcopal Church met at No. 805 Broadway on Thursday morning last, continuing the session through Friday and Saturday and yesterday, when the committee adjourned. All the members except Rev. J. H. Moore, of the Illinois Conference, and Rev. L. M. Vernon, of the St. Louis Conference, were present. Dr. Vernon was with the committee yesterday, however. Dr. Slicer arrived on Friday, and Dr. Brooks, the chairman, on Saturday morning. Meanwhile Rev. F. A. Blades was appointed chairman *pro tem.* After receiving the report of the sub-committee appointed at the January meeting, and adopting the same, a communication was received from Dr. Carleton, in which he recites the court proceedings brought by Dr. Lanahan against him, and the facts upon which such proceedings are assumed to be based, and then makes the following charges against Dr. Lanahan:—

The Assistant Agent is also guilty of the following official misconduct, namely:—(1.) Disregard and contempt of the authority of the Book Committee and of the agent of the Book Concern. (2.) Causing to be copied large portions of the books of accounts of the Concern and carrying the said copies away from the establishment. (3.) Causing extracts from said copies and pretended results of examination thereof by accountants to be printed secretly, without the knowledge of the agent or conference with him. (4.) He has threatened further legal proceedings if his demands are not complied with.

Dr. Carleton therefore asked the committee to take such action in the premises as their wisdom might dictate. This paper was referred to a special committee, consisting of Messrs. Rawlins, Bannister and Erwin, who were instructed to report on Friday morning. Meantime the agents were requested to make such verbal statements as they desired to the committee, and each one did so. The next morning Dr. Lanahan presented a written response to Dr. Carleton's charges, in which he declares that the books, vouchers, information, &c., which he sought and was denied, were designed for his defence in a slander suit brought against him by Mr. S. J. Goodenough. He maintained his right as a corporator of the Concern, under the act of the State Legislature, to have free access to all the books and documents of the Concern, independent of the will or authority of Dr. Carlton. He then replied *seriatim* to the charges of his associate as follows:—

I am charged: (1.) With disregard and contempt of the authority of the Book Committee. This I respectfully deny. (2.) With causing to be copied large portions of the books of account and conveying the same from the establishment. The copies were made by authority of the committee, for my use and at my own expense, and I retain them. (3.) With causing extracts from said copies to be printed. I had some of the results of my examination printed to lay before the Committee at my trial. They have been carefully kept from the public. (4.) With threatening other legal proceedings. This I respectfully deny; I have made no such threats.

This paper was also referred to the special committee before named, and Dr. Carlton having been notified of its reception and served with a copy, replied to it in writing the same afternoon, in which he closes with the following words:—

It is apparent that the conflict of authority between myself and the assistant agent cannot continue. We cannot both be principals. I submit his assumption of authority is as unfounded as his pretences of asserting it are unreal. He knows well enough that he has never been debarred all possible liberty of examination proper in the Goodenough suit; but when he asserts his charter power, in defiance of the law and usage of the Church, for a roving commission to rummage through all the books and papers of the establishment as he pleases, without my control or supervision, and invokes the aid of a writ of mandamus from the Supreme Court to compel obedience to that asserted power, it is time, I think, that I turned him over to your counsel and action.

Later in the afternoon the special committee reported very radical preambles, reciting the facts presented by Dr. Carlton and the court proceedings, and finished up with the following:—

Whereas it is the sense of the Book Committee that the assistant agent has been guilty of grave official misconduct in the respects above mentioned, and they judge it necessary for the interests of the Church and the Concern that he should be suspended from his official relation as such; therefore, it is

Resolved, That Rev. John Lanahan, D. D., be and he is hereby suspended from his official relation as assistant agent of the Methodist Book Concern at New York.

Resolved, That the investigation of the official conduct of said assistant agent be and hereby is ordered to take place at 805 Broadway, in the city of New York, on Thursday, the 8th day of June, 1871, at ten o'clock in the forenoon of that day, and that Bishops Janes, Simpson, Ames and Scott be requested to attend.

Resolved, That a copy of these resolutions and accompanying preamble be furnished to the assistant agent, and a copy also forwarded to each of said bishops.

Various papers were offered as substitutes for the report of the sub-committee, but none of them were accepted. On Saturday morning when the committee met Dr. Lanahan presented the following paper:—

NEW YORK, May 27, 1871.

TO THE BOOK COMMITTEE:—DEAR BRETHREN—A few days since a paper from Dr. Carlton was received by you, in which a complaint was made against myself. To this I offered, as I conceive, a sufficient and satisfactory reply. I am now informed that another paper from Dr. Carlton has been presented to you, which you have entertained without giving me notice or information. I now respectfully ask for a copy of the same.

I am also informed that resolutions are now before you looking to the extreme exercise of your power. I have heretofore presented to you evidence of fraud and mismanagement in the administration of the Book Concern which has never been fairly and fully investigated. I have also in my possession additional evidence of the same character, which I claim the right, if extreme action is taken, of bringing, through you, before the Church. The issue is a broad one, and, if tried, must be tried as such.

The questions pending are more than questions of property; they are moral, and concern the integrity of the Book Concern, its claim to the confidence of men and its power to do good to the world.

Neither the Church nor the Christian world will ever be satisfied with any less than a just determination of the charges against the management of the Concern, and that can only be had by an impartial and thorough investigation of all the matters I shall bring before you. Yours, very truly,

J. LANAHAN.

Dr. Lanahan's request for a copy of the paper referred to was granted, and the above report, somewhat modified, was adopted by a vote of 10 to 3, as follows:—

Yeas—Revs. Woodruff, Vancleve, Bingham, Erwin Kennedy, Rawlins, Blades, Bannister, Brooks, Rothweiler—10. Nays—Revs. Fike, Slicer, Maltby—3.

The secretary was then directed to furnish copies of the proceedings to the parties concerned, and the chairman was requested to confer with the Bishop (Janes) and Dr. Lanahan as to the time for holding the trial should the above named date not be convenient. At the session yesterday the chairman reported that, after consultation with both gentlemen, Thursday, June 15, was agreed upon. Dr. Lanahan subsequently appeared before the committee with his counsel, Judge Reynolds, both of whom made verbal communications with regard to the time of the investigation. After which the above date was confirmed.

A motion was adopted allowing Dr. Lanahan, on his request, to have access to the books and papers of the committee, for the purpose of preparing his defence in the pending investigation, under the direction of the secretary or such person as he may appoint to take care of the books and papers in his absence. The same privilege was subsequently granted to the party acting as the prosecution in the case.

The report of the committee appointed last January with reference to the selection of experts was accepted and that committee discharged. The following was adopted:—

Resolved, That the Standing sub-Committee on the Book Concern at New York (consisting of Revs. Bingham, Vancleve and Kennedy) be and are hereby requested to devise a plan for auditing the accounts and investigating the business methods of the Book Concern and report at the meeting January 15, 1872.

The Book Committee then adjourned.

The Case Before the Supreme Court—Counter Affidavits Submitted.

The subject of the charges preferred against the Methodist Book Concern by Rev. Dr. Lanahan has at last been brought before the Supreme Court. On Saturday afternoon last the Book Committee, after three days of secret deliberation, suspended Dr. Lanahan from his position as assistant agent, the sub-committee having on the day previous unanimously reported resolutions recommending the suspension, and fixing upon the 8th of June next for the trial. On Saturday night the complaint was served on Dr. Lanahan. It appears that Dr. Lanahan is determined to try a battle outside the precincts of the Methodist establishment, and accordingly made an application yesterday morning before Judge Cardozo, sitting in Chambers, for a mandamus to examine the books and papers of the Concern. Both sides were represented by counsel. All that was done was a little skirmishing. First in order was presented

DR. LANAHAN'S AFFIDAVIT.

The People ex rel. John Lanahan vs. The Methodist Book Concern, in the city of New York, and Thomas Carlton, one of the agents and corporators thereof, city and county of New York, ss.:—John Lanahan, being duly sworn, says that in and by an act of the Legislature of the State of New York, entitled "An act to incorporate the Methodist Book Concern, in the city of New York," passed April 21, 1869, Thomas Carlton and John Lanahan, agents of the Methodist Book Concern, and their successors in office, were created and are a body politic and corporate by the name of the Methodist Book Concern of the City of New York, and by that name and style they and their successors have perpetual succession, and are capable of holding property, real, personal and mixed. That it is further provided in and by said act that the said Thomas Carlton and John Lanahan shall hold their offices until the quadrennial session of the General Conference of the Methodist Episcopal Church in May, 1872, or until a successor or successors shall be elected in their places, and they shall have the management and disposition of the affairs and property of the said corporation during their term of service.

Deponent further says that prior to the enactment of the aforesaid act of the Legislature the agents for the Methodist Book Concern, appointed by the General Conference of the Methodist Episcopal Church, and their successors as such agents, were authorized to take and hold real estate in trust for the purposes of such agency, by an act of the Legislature entitled "An act relative to the Methodist Book Concern in the city of New York," passed April 1, 1837; that said Thomas Carlton was duly appointed agent of the Book Concern in 1852, and has continued such agent to the present time. That this deponent was duly appointed such agent in June, 1868, and has continued agent to the present time. That at the time of the passage of the aforesaid act of incorporation the said Thomas Carlton and this deponent, as agents aforesaid, held a large amount of property, both real and personal, and by the terms of said act all real and personal property held by or in the names of said or of any former agents became the property of said corporation.

Deponent further says that for the purpose of administering the trust so as aforesaid devolved on him, and of ascertaining whether all the property held by or standing in the name of the agents, or former agents, of said Book Concern has been turned over to said corporation, this deponent desires to examine the books of said Concern, and particularly the check books, bank books and vouchers from 1853 to the present time. That the deponent has never seen a portion of said books and vouchers; that some of them are entirely under the control of his co-corporator Thomas Carlton; and deponent has frequently requested that he might have access to and examine such books, but such requests and demands have not been complied with; and by reason thereof the rights of this deponent, as agent aforesaid, are interfered with, his lawful powers resisted, and he is prevented from wholly discharging his duties as agent.

DR. CARLTON'S AFFIDAVIT.

In response to the above was submitted the affidavit of Rev. Dr. Carlton. This is a much lengthier document. After reciting the fact of his appointment as agent of the Methodist Book Concern by the General Conference of 1868, for four years, and the further appointment of John Lanahan as his assistant, he avers that the latter, although subject to his authority, under an act of the Legislature, asserted equal authority with himself, and that "to prevent the assistant from unduly intermeddling in the affairs of the said Book Concern" the Book Committee having authority in such matters, in May, 1870, passed a resolution instructing him to exercise his authority as such agent so far as he should find it necessary to the safety and success of its business. Going back a little, he proceeds to say that "in 1869 the said John Lanahan uttered sundry injurious and untruthful charges against said Methodist Book Concern, and made imputations derogatory to its credit and management;" and then follows a recital of the facts attending the protracted examination as to these charges, with the conclusion finding "that there was no ground for the scandalous and unwarrantable charges of said Lanahan." Next in order the deponent states that soon after the close of this investigation Mr. Lanahan went to a rival establishment and caused to be printed there a flysheet containing the substance of the same specifications already made by him to said Book Committee, and which had been by it examined and refuted, and that he has distributed these about everywhere to the detriment of the good name, credit and business of the said Methodist Book Concern. Next is gone over the history of the suspension of Dr. Lanahan, and how permission was given him to examine the books and accounts of the Concern to enable him to make a defence, which he did with the help of two assistants, and how he promised future good behavior and was relieved from suspension. He further says that the act of the Legislature referred to had never been accepted by the General Conference, and that, by the discipline and usage of their Church, the beneficiaries of the Methodist Book Concern are the traveling, supernumerary, superannuated and worn out preachers of the Church, their wives, widows and children. He "denies the pretences of Mr. Lanahan that it is for the purpose of administering any trust or of ascertaining whether all the property held or standing in the name of the agents or former agents of said Book Concern." He says that Lanahan's examination of the books ought not to be encouraged, as his only object is "to find out something to uphold his derogatory charges;" that he wants the examiner to be an accountant of his own choice, and that "his whole design, as evinced by his words and acts, is inimical and unfriendly to the interests of said Book Concern." He also says that "there is no property whatever in the hands of any agents or former agents of said Methodist Book Concern which is not in the full knowledge and control of said Book Concern, and no pretence of that kind was ever made, to the knowledge or belief of deponent, until the said affidavit of said Lanahan was made. Deponent is of the opinion "that the issuing of a mandamus, as asked for by said assistant agent, would tend to much interference with its business, and would be deprecated by said Book Committee and General Conference, and by the members and friends of said Church generally." Deponent says that he is now making a thorough examination into all the transactions of the Concern from 1852 up to the present time, and that the same is being made with special view to discover errors or frauds. In conclusion he avers that in case of the mandamus asked for being granted, that he is "confident the Book Committee would never consent to the request of said Lanahan to have the said books and papers in his personal control, nor to examine the same, except under the control and supervision of deponent as such agent," and he "denies that any rights of said Lanahan, as assistant agent, are interfered with, or any lawful powers of his are resisted, or that he is prevented from discharging his duties in anything as stated in his affidavit or otherwise."

OTHER DOCUMENTS

In connection with the above affidavit were also submitted—the act of incorporation of the Concern, a resolution of the Board directing Dr. Carlton to afford Dr. Lanahan facilities for an examination of the books in the building and under the eye of a committee to be appointed by Dr. Carlton, and the report of the Book Committee.

The case was here adjourned till Thursday for further affidavits.

A METHODIST "IN MEMORIAM."

The Methodist Book Committee, before their adjournment, adopted the following minute on the death of Bishop D. W. Clark:—

The Book Committee of the Methodist Episcopal Church desire to enter upon the minutes that they have heard with profound sorrow of the death of our beloved Bishop, Rev. Davis W. Clark, D.D. In the death of Bishop Clark our whole denomination has lost a valuable chief minister and a devoted Christian man. We gratefully record our appreciation of the varied and important services rendered to the Church for these many years past by Bishop Clark in the educational, literary and executive departments of the Church, and especially we recognize the distinguished ability and faithfulness with which for seven years past he has exercised the office of a Bishop in the Connection, and we take this occasion to express our deepest sympathy with the bereaved family of our honored and departed Bishop.

F. A. BLADES, Chairman *pro tem.*
I. S. BINGHAM, Secretary.

CASUALTIES ON THE HUDSON.

At Newburg, on Saturday, as Thomas George, County Judge of Orange, was driving toward his home, at Idlewild, the ringbolt of his carriage was broken, and the horses becoming frightened ran away. Judge George, his daughter and a gentleman, the occupants of the carriage, were thrown out, but fortunately escaped with trifling cuts and bruises. The horses, breaking loose from the carriage, dashed into the horse and wagon of Mr. William Parker, an elderly gentleman, of Washingtonville, who was driving homeward. His wagon was upset and broken to pieces and he received fatal injuries—his face and head being terribly mangled. He was conveyed to the Newburg almshouse (there being no hospital in the city), and death ensued on Sunday morning.

At Cornwall Landing, on Saturday, while three young boys were amusing themselves in a boat, one of them, named William Sevely, nine years of age, fell into the river. The others, who were still younger than he, were unable to rescue him and he was drowned. As he went under for the last time his little brother, six years of age, reached over the boat and tried to grasp the drowning child, but was only able to seize his cap. The first intelligence the parents received of the accident was when the little fellow took the cap home and told them his brother had fallen overboard. The body was recovered on Sunday and a Coroner's inquest was held.

BONNER HAS THE EYES OF DELAWARE UPON HIM.

TO THE EDITOR OF THE HERALD:—

SIR—I saw in your paper yesterday a note from Mr. Bonner protesting against the report that he was going to race his horse for a wager. I thought it smacked rather of braggadocia that he was too honorable or too rich to compete his horse with another for $50,000. I was led to think, wherein does the honor lie? I was carried back to the olden times when those rich, honorable Virginians kept their stud of horses and raced them for prizes in honorable competition for the improvement of their stock and the spread of good breeds through our country. Can Mr. Bonner claim a more honorable position, because he in his selfishness gives $30,000 for a horse or keeps two or three of like value, to race his horse alone or race it with a hundred others, passing his poorer neighbors and throwing dust into their eyes when there was no motive to compete with him? If he kept these horses for the improvement of others then there might be some glory in it, but if in vanity, pride and vain show, how does this honor turn into dust! This is the way some of us think in DELAWARE.

YOUNG COMMUNISTS.

Two young sneak thieves entered the First Universalist church, Williamsburg, yesterday afternoon, through a rear window, and stole the large Bible used on the sacred desk and a number of hymn books. The thieves were noticed by Mr. Thomas Browne, Mr. George Chambers and other citizens in the neighborhood, who went in pursuit of them. In the chase the thieves dropped the Bible and hymn books, which were secured, and then took refuge in Battle row.

FLEETWOOD PARK.

Trotting Match for $1,000 Between Black Mare Betsey and Black Gelding John Kase, Jr.—The Mare the Winner.

The first of two matches between Mr. King's black mare Betsey and John Murphy's black gelding John Kase, Jr., came off yesterday afternoon at the Fleetwood Park, the mare winning after four very spirited heats. The race was for $1,000 a side, mile heats, best three in five, to wagons. These horses were matched two races, for $1,000 each, one to wagons the other in harness, the harness race to come off one week after the one to wagons.

The attendance was quite large and the betting very lively at even money until after the first heat. Seldom has a match taken place that the betting was so uniformly even in the pool sales, as for twenty pools there was not a dollar's difference between either horse; but after the first heat, which was won by John Kase, Jr., he became the favorite at long odds, in some instances as much as one hundred to thirty being posted on his success. This was because the mare acted unsteadily in the heat, and broke up several times; but it was very apparent that she had more speed than the gelding, and it was only necessary to steady her to make her win the race. M. Roden pulled the reins over her, and he felt confident that she would improve in disposition as the race progressed and ultimately win the money. His opinion, however, had no effect on many who had laid their money on the mare before the start at even, and they were anxious to hedge and clear themselves. They wagered heavy odds on the gelding, and lost considerably by the change. The black mare trotted kindly after the first heat, and won a good race in excellent time. From what was developed yesterday of the speed of the mare to wagon we think the backers of the gelding will be satisfied that their horse is not a suitable match for the mare, and they will probably pay forfeit, as it looks like throwing money away to trot the gelding against the mare without they are sure that he can beat 2:40 in harness several seconds in every heat. There is no doubt that the mare, with Roden behind, can beat that time. The horses are both fine looking animals, but the mare shows that she is much finer, bred than the gelding, and there is no doubt that she is; but of their pedigrees nothing could be ascertained. The following are the details of the trotting as it took place:—

First Heat.—At the fourth attempt the horses were despatched on even terms, but soon afterward John Kase, Jr., broke up. He did not lose a foot of ground, however, and immediately showed in front. The mare soon afterwards broke, and, unlike the horse, she lost four lengths by her mishap. At the quarter pole, which was passed in forty seconds, Kase was four lengths ahead. From there to the lower turn the mare closed up a great part of the daylight, but she again left her feet, and Kase was four lengths ahead at the half-mile pole in 1:19. The mare closed up finely after leaving that point and reached the wheel of the gelding, when she again broke up and fell off. At the three-quarter pole, however, she looked like a winner, as she trotted up to the collar of the gelding; but, coming into the homestretch, she made a double break, when Kase left her and came in a winner by two lengths, making the heat in 2:43.

Second Heat.—The gelding was now the favorite at 100 to 30. The horses had three trials before they were started, and when the word was given the mare was hitching, and her driver shook his head for the judge not to give the word, but as the horses were on even terms the word was given, and the mare broke up immediately afterwards and fell off four lengths. Going down to the quarter pole Roden shook her up and kept her moving at the top of her speed, and she gained rapidly on the horse, collared him before he reached the quarter pole, carried him to a break, and passed that point one length ahead in forty seconds. The mare kept up the rapid clip she had been going and opened a gap of four lengths around the lower turn, and the gelding making another break, Betsy passed the half-mile pole six lengths in front of him, in 1:17. Going up the backstretch they both broke up, and as they reached the three-quarter pole the mare was five lengths in advance of the gelding. The latter broke up several times from there to the stand, and the mare won the heat by eight lengths in 2:42.

Third Heat.—The betting now changed in favor of the mare, and she had the call at two to one. The horses had a capital start and went around the turn very steadily, the mare taking the lead by about a length, which she increased to two lengths at the quarter pole in thirty-eight and a half seconds. She then began gradually to show daylight, and going around the lower turn led four lengths. Both horses then broke up, but when they recovered there were still four lengths between them. The time to the half-mile pole was 1:17¼. Going up the backstretch the gelding broke up again, and the mare was five lengths ahead at the three-quarter pole. Betsy trotted steadily to the end, winning the heat by three lengths in 2:39¼.

Fourth Heat.—There was no betting between heats, the crowd being pretty well convinced that the mare was the better horse. They had a capital start, the mare soon afterwards taking the lead and going around the turn two lengths in front of the gelding. She was that distance ahead at the quarter pole in thirty-eight and a half seconds. On the lower turn the mare opened the gap, and was four lengths in advance of the gelding at the half-mile pole, in 1:16½. The gelding broke up several times on the backstretch, but did not lose an inch by any of them, and at the three-quarter pole was still four lengths in the rear. Coming into the homestretch Betsy broke up and lost a length or so, but when settled to her work again she trotted home a winner of the heat, three lengths in front of Kase, making the heat in 2:40.

The following is a

SUMMARY.

FLEETWOOD PARK, May 29.—Match $1,000, mile heats, best three in five, to wagons.

M. Roden named blk. m. Betsy	2	1	1	1
John Murphy named blk. g. John Kase, Jr.	1	2	2	2

TIME.

	Quarter.	Half.	Mile.
First heat	40	1:19	2:43
Second heat	40	1:17	2:42
Third heat	38½	1:17¼	2:39¼
Fourth heat	38½	1:16½	2:40

A sweepstakes for $1,000 will be trotted at Fleetwood Park this afternoon by four horses, which promises to be of interest.

THE NATIONAL GAME.

White Stockings vs. Eckfords—The Latter Defeated Through the Muffing of One of Their Players.

Of all the words of tongue or pen
The saddest are, "It might have been."

The celebrated White Stockings Club, of Chicago, yesterday made their appearance on the Union grounds, Williamsburg, for the first time this season, and played with the Eckford Club what, but for the outrageous muffing of Swondell at second base, would have been as fine a game as has been witnessed this spring. The attendance was, for some unaccountable reason, not so great as was generally supposed it would be, the assemblage not numbering more than ten or twelve hundred persons; but those who were present seemed to enjoy the exhibition, with the exception of the fourth inning.

The betting was as a rule about even, the sporting men seeming to have great confidence in the ability of Martin to puzzle the Chicago lads with his peculiar style of pitching. And the event justified their expectations, for the White Stockings, like every other club that plays against the Eckfords,

COULD NOT BAT HIM WORTH A CENT,

and had he been only half as well supported as he should have been the boys from the "Polecat City" would most assuredly have left the grounds a defeated party. As an evidence of this it is only necessary to state the fact that the Eckfords earned four and their opponents but two runs. Had Martin been backed up by a first class infield, such as the Mutuals or the White Stockings have, the latter club would yesterday have scarcely been able to get the ball outside the bases during the entire game. As it was, player after player was put out either on the foul fly or foul bound by the orange-legged men, and even then all the chances of this kind that the Chicago lads offered were not taken advantage of, Hicks having failed to get three easy bounders which came almost into his hands. But these three errors by Hicks pale into utter insignificance when compared with the most

OUTRAGEOUS AND DAMAGING MUFFING

done by Swandell at second base, but for which the Eckfords would have won the game. Swandell is one of the best players in the country, and his conduct yesterday, although of course by no means intentional, is utterly beyond comprehension, and is only equalled by that of Ferguson in the last Mutual-Haymakers game.

At the commencement of the fourth inning the score stood 2 to nothing in favor of the Whites; but at the end of this inning it was 7 to 2, still in favor of the Chicago men, when it really should have been Eckfords 2, Chicago nothing, the former club having earned two runs, while the latter had not earned one. The five runs scored by the Whites were obtained in this manner:—Hodes, the first man at the bat, retired on a hot grounder fielded by Holdsworth to first. Woods got to first on called balls, when Simmons took up the bat and sent a hot grounder to Nelson, who picked it up finely and threw it to second for the purpose of making a double play by putting Woods, who was forced off from first, out there and then having Swandell throw the ball to first, cutting up Simmons. Nelson did not throw the ball harder than usual; but somehow Swandell not only muffed it, but let it get past him clear into right field. The result of

THIS BRILLIANT (?) PLAY

was to give both Woods and the striker their bases, and Tracy, who followed at the bat, sent them in together by a fine hit, between left and centre field. Now, had Gedney possessed brains enough for an ordinary cooper's block, he would have fielded the ball to short stop, instead of doing which he let it fly toward third base, but it went about five feet over Nelson's head, and, of course, Tracy came home. Dufy took the willow and sent a nice, safe one just over Holdsworth's head, stole to second and was sent to third by Pinkham's slow grounder to second base, "Pink" retiring at first by Swandell to Allison. After Duffy got to third Hicks, instead of playing up behind the bat, persisted in standing off to take the balls on the bound, and, of course, a man like Dufy was not long in stealing home. The White Stockings had now four runs in and two men out, when Zettlein tried his hand at the bat. He banged away in

A MOST VICIOUS MANNER

at the ball three times, but without so much as even tipping it; and as Hicks, who was close behind him, had got the ball, although not on the first bound, he thought there was no use running to first, for Hicks could certainly throw him out before he could go ten steps. Instead of throwing to first, however, the Eckford catcher stood holding the ball and looking at Zettlein. The White boys called out to the charmer to run, and at the same time Martin sang out to Hicks to touch him. But Zettlein was not to be touched in that way, for he was already half way to first base. Hicks ran after him a short distance, and then deliberately threw the ball so wildly that Allison could not get his hands on it, and Zet went clear to second base. McAtee next got to first on called balls and started to steal to second, Zettlein having previously gone to third on a wild pitch, when Hicks threw the ball to Swandell, and that player again muffed it, letting it go right between his legs clean down to centre field. On this throw Zettlein came home and McAtee went to second, where he was left by King going out at first base on a slow grounder to Swandell.

The result of such fearful muffing as this seemed to unnerve all the Eckford players, who became as nervous as so many children.

In regard to Swandell it should be said that the very first run the Chicagos made was on a wild throw of that player to first base, although he had almost time enough to have run to the base with the ball.

After this disastrous inning, however, the Orange Stockings played at times really brilliantly, Nelson's play in particular being simply magnificent.

The following is the score:—

CHICAGO.

Players.	R.	1B.	T.	O.	A.
McAtee, 1st b.	1	1	1	13	0
King, c. f.	0	1	1	1	0
Hodes, c.	2	1	3	4	1
Wood, 2d b.	2	1	2	4	4
Simmons, r. f.	1	0	0	0	0
Treacy, l. f.	1	2	4	1	0
Duffy, s. s.	1	2	2	1	6
Pinkham, 3d b.	1	1	3	3	2
Zettlein, p.	1	1	1	0	0
Totals	10	10	17	27	13

ECKFORD.

Players.	R.	1B.	T.	O.	A.
Allison, 1st b.	0	0	0	14	0
Martin, p.	0	0	0	1	0
Nelson, 3d b.	2	4	4	1	5
Gedney, l. f.	2	3	5	1	0
Swandell, 2d b.	0	1	1	2	6
Hicks, c.	0	2	2	7	0
Schneider, r. f.	0	0	0	0	0
Holdsworth, s. s.	0	0	0	0	2
Shelly, c. f.	1	1	1	1	0
Totals	5	11	13	27	13

INNINGS.

Clubs.	1st.	2d.	3d.	4th.	5th.	6th.	7th.	8th.	9th.	
Chicago	2	0	0	5	1	0	1	1	0	—10
Eckford	0	0	0	2	0	2	1	0	0	—5

Umpire—Mr. McMahon, of the Mutual Club.
Time of game—One hour and forty minutes.
First base by errors—Eckford, one time; Chicago, six times.
Runs earned—Chicago, 2; Eckford, 4.

A CURIOUS WILL CASE.

POUGHKEEPSIE, May 29, 1871.

The extraordinary will case entitled Deborah E. Toffey against the administrators and heirs of Ira Allen, deceased, has been decided by Justice Joseph F. Barnard, of the Supreme Court. Ira Allen and wife, in their lifetime, had but one child, which was a son, and he died about twenty years ago. In 1830 they adopted Deborah E. Somers, who resided with them up to the time of their deaths. In 1866 Ira Allen and his wife had each of them a will drawn up in which one gave to the other certain portions of property, and it was agreed that the survivor should finally bequeath the entire property to the adopted daughter. In 1867 Mrs. Allen died, and on the 30th day of May Ira Allen had another will drawn giving all his property, real and personal, to the adopted daughter spoken of, who had for nearly forty years worked and toiled for his household. In 1869 Deborah Somers married Abraham A. Toffey, and, after that marriage, Allen took his will from Deborah's possession and placed it in the possession of a neighbor named Waunzer, where it remained until the 27th day of April last. On that day Mr. Allen got up early in the morning and going to Mr. Waunzer asked for the will, saying he wished to make some changes in it, one of which was to leave some money to a sister in the West. The will was given him and he left, and that was the last seen of him alive. Two days after he was found drowned in a small stream, within sixty yards of his house. The envelope which contained the will was found in the crevice of a rock, while pieces of the will were discovered scattered about promiscuously, none of them being more than the hundredth part of an inch in size.

Plaintiff's counsel claimed that he committed suicide, and if he destroyed the will before drowning himself he was insane, and therefore incapable of destroying it.

The argument of Mr. Thompson, on the part of the heirs, was that on that morning a neighbor was coming to the house of deceased to draw a lease for the farm for a year, which Allen the day before had agreed to give, and at which time deceased had told him he wished to alter his will, so as to give a blind sister a legacy; that while the boy went for Briggs, the neighbor, to draw the lease, Allen went at the same time to Waunzer's for his will, that it might be altered at the same time, so as to carry out all his wishes; that he told the same thing to Waunzer, when he procured his will and started with it for home in a direct course; that when he came to the fording place it occurred to him that Briggs would have to write a new will, and the old one might as well be destroyed; that he then tore it up, and, proceeding to cross the stream on the stones, lost his balance, tripped on the stones and slippery moss, and was precipitated down the four feet of shelving rock and was so disabled and stunned that he drowned, with no help near to rescue. He undoubtedly did not intend to cut off the adopted daughter, but to have a new will written in an hour, which he doubtless would have executed but for the accident, which, in his infirm state of health, was the natural solution of the whole mystery. Counsel claimed that the verdict of the Coroner's jury was rendered without any evidence, influenced principally by the rumor that deceased's brother had hung himself, and therefore self-destruction was a family trait and that no regard should be had for it; that no incoherent conversation or conduct had been shown, and the Court could not, without proof first, infer suicide, and upon that inference build another—to wit, that deceased was insane, in the absence of which inference the will could not be established, as it was clearly destroyed by the testator himself.

The following decision in the case was rendered by Justice Barnard:—"I find that the will set forth in the plaintiff's complaint is not the last will and testament of Ira Allen, deceased; that the said Ira Allen destroyed the said will with the intention of revoking the same before his death; that at the time said Ira Allen destroyed and revoked the said will he was of sound mind, and not in a state of insanity. I find, as a conclusion of law, that the plaintiff's complaint be dismissed and that the defendant's have judgment; costs of both parties to be paid out of the estate of deceased, Ira Allen."

The sum involved is $10,000.

THE FILTERER'S FATAL FALL.

Testimony of the Engineer—Cause of the Accident a Mystery.

The circumstances attending the death of Deidrick Kruse, who was fatally injured three or four days ago by a singular explosion that occurred in the sugar refinery of Messrs. Brunjes, Ockershausen & Co., Washington street, was partially investigated yesterday before Coroner Keenan. The accident is a remarkable one indeed, as will be seen by the testimony of Martin C. Corsa, of 239 West Houston street, the engineer, who testified as follows:—

He is engineer in the sugar refinery of Messrs. Brunjes, Ockershausen & Co., Washington street, and has been employed there for more than five years; the duty of deceased was to

FILTER THE SUGAR LIQUOR,

and watch and see that it was properly running through the pipes; this was his principal duty, and, it is supposed, that at the time he met his injuries he was so engaged; when found he was lying alongside a cistern containing charcoal, and, from the appearance of the cistern, he must at the time have been in the act of putting water in it, when the bottom was forced out, and the concussion produced thereby must have caused deceased's arm to be caught in one of the pipes leading into it, which became detached, and deceased, it is supposed, fell to the floor; the height of the cistern where deceased was is about five feet.

HE CALLED FOR HELP,

and was taken down stairs by some of the men; a physician was sent for, who, after dressing the wounds, ordered deceased to be sent to the hospital. In reference to the cause of the accident the witness said, "Deceased could not explain it, it being the first of the kind that ever happened, and that we have ever heard of as happening; it is generally supposed that some foul air must have been generated in the cistern and caused the explosion; deceased was thoroughly conversant with the workings of the refinery.

The investigation is not yet concluded.

LIZ CARROLL'S BABY.

The remains of an infant of recent birth were yesterday found in the vault of premises 535 West Forty-sixth street, by Mrs. Gorman, living at the above number. Elizabeth Carroll, a single woman, living in the house, is the mother of the child, to which she claims to have given birth while in the outhouse. The girl's relatives refusing to keep or do anything for her, she was attended by Dr. Raborg, and by his advice sent to Bellevue Hospital for treatment, where she will remain under surveillance till Coroner Keenan can make an investigation. Her child was sent to the Morgue.

THE COURTS.

UNITED STATES CIRCUIT COURT.

A Patent Suit.

In the United States Circuit Court yesterday Judge Blatchford rendered his decision in the patent refrigerator case of George C. Roberts vs. Sewall V. Dedge and Jacob Varian. The Judge decides that the bill be dismissed with costs.

The Insurrection in Cuba.

It was expected that the trial of General Jordan, who has been indicted for aiding and abetting the insurrection in Cuba, would have been called on yesterday, but it has gone over indefinitely.

UNITED STATES COMMISSIONERS' COURT.

Alleged Mutiny and Piracy on the High Seas.

Before Commissioner Shields.

The United States vs. Martivell, Shea, Fitzpatrick and Others.—The defendants, eight in number, who have been charged with attempting to murder A. R. Durkee, the captain, and Hiram McKennan, the mate, of the British ship Manitoba, on a recent voyage from Cardiff, Wales, to New York, were to have been examined on that accusation yesterday. The mandate for the commencement of the proceedings has arrived from the State Department at Washington; but as another charge, that of piracy, has been preferred against the defendants by Commissioner White the whole proceedings were adjourned till Wednesday, when, upon the arrival of a second mandate from Washington in reference to the alleged piracy, the inquiry upon both branches of the case will be opened before Commissioner White.

SUPREME COURT—CHAMBERS.

Decisions.

By Judge Ingraham.

Bedford et al. vs. Chittenden.—Memoranda for counsel.

In the Matter of the Application of George Price for Money, &c.—Report confirmed.

Mart et al. vs. Brown et al.—Motion denied.

By Judge Cardozo.

In the Matter of the Petition of John F. Gallagher.—Order settled.

Tapscott vs Morgan.—Same.

John Percy vs. The Brooklyn Daily Eagle.—Same.

Edward Roberts vs. Horatio N. Gray.—Motion denied, without costs.

By Judge Van Brunt.

Thomas Chambers vs. Daniel A. Baldwin.—Judgment for the plaintiff.

SUPREME COURT—SPECIAL TERM.

Decisions.

By Judge Sutherland.

Mosbach vs. Mathieret al.—Judgment for plaintiff on demurrer, with costs.

Myers et al. vs. Levy.—Judgment for defendant on the demurrer, with costs.

Vose vs. Milwaukee and St. Paul Railway Company.—Judgment for the plaintiff on the demurrer, with costs.

COURT OF OYER AND TERMINER.

Before Judge Cardozo.

This court met yesterday morning, but there being no causes ready for trial it was adjourned till this morning.

COURT OF COMMON PLEAS—SPECIAL TERM.

Decisions.

By Judge Joseph F. Daly.

Hillyer vs. Rosenberg.—Motion granted.

Herrick vs. Reid.—Motion denied.

Knapp vs. Meigs.—Motion granted.

Douglass vs. Douglass.—Motion denied.

Horwitz vs. Horwitz.—Proof of adjournment needed.

MARINE COURT—PART 3.

Decisions.

By Judge Gross.

Hiller vs. Westrope.—Judgment for plaintiff, $155 31 and costs; $25 allowance.

Turner vs. Geusjean.—Discontinued, with costs to defendant.

Hughes vs. Newcomb & Arlington.—Judgment for plaintiff, $458 22 and costs; $25 allowance.

Bunn et al. vs. Shaw et al.—Judgment for plaintiff, $791 53 and costs; $25 allowance.

Hardy vs. Greig.—Judgment for plaintiff, $836 50 and costs; $25 allowance.

Hirsch vs. The American Power Press Manufacturing Company.—Tried; decision reserved.

Horchoter vs. Zinn.—Tried; decision reserved.

Peyser et al. vs. Pollack et al.—Motion to vacate attachment; decision reserved.

MARINE COURT—PART 3.

Decisions.

By Judge Joachimsen.

Sour vs. Heitzman.—Trial by Court. Judgment for plaintiff for $267 53 and costs, and $25 allowance.

O'Brien vs. Valentine.—Trial by Court. Judgment for plaintiff for $170 64 and costs, and $25 allowance.

Groth vs. Newmeyer.—Trial by Court. Judgment for plaintiff for $332 11 and costs, and $25 allowance.

Roberts vs. Lockwood.—Inquest by default. Judgment for plaintiff for $258 35 and costs, and $25 allowance.

Stowe vs. Winkens.—Dismissed by default, with costs and $25 allowance to defendant.

McAdam vs. McVeany.—Settled.

COURT OF GENERAL SESSIONS.

Before Gunning S. Bedford, City Judge.

There was a large calendar of cases prepared for trial yesterday, but Assistant District Attorney Sullivan was only able to bring two prisoners before the jury, owing to the absence of witnesses.

Thomas Sullivan was placed on trial, charged with stealing thirty dollars on the 30th of April from William Park. The accused was not seen to take the money, and after proving good character the jury rendered a verdict of not guilty.

Joseph Rehtich was also tried upon a charge of felonious assault and battery, the complainant, James Horn, stating that while he was on his way home upon the night of the 6th inst. he accidentally shoved against the defendant, who stabbed him in the side with a knife. The accused denied the charge, and swore that Horn kicked his wife, who was in company with him and another man. As there was a legal doubt in the case Rehtich was acquitted.

SENTENCE OF M'NEVINS, THE CONVICTED MURDERER.

This morning Judge Bedford will pass the sentence of the law upon William McNevins, who was convicted before him last week of murder in the first degree.

COURT CALENDARS—THIS DAY.

UNITED STATES DISTRICT COURT—ADMIRALTY CALENDAR.—Held by Judge Blatchford.—Nos. 191, Lange et al. vs. The Ship Hibernia; 35, Rivera vs. Wilder; 203, Lawson vs. The schooner Hunter; 186, Meyer et al. vs. The Steamer Newport; 188, McNally vs. Meyer et al.; 150, Brown et al. vs. The Brig Annie Lindsay; 37, McKay vs. The Sloop Fashion; 72, Durham vs. 1,265 Vitrified Pipes; 140, Lace et al. vs. The Schooner City of Baltimore; 204, The Phœnix Insurance Company vs. The Steamtug Gratitude et al.

OYER AND TERMINER AND SUPREME COURT—CIRCUIT—Part 1—Held by Judge Cardozo.—No circuit calendar. Criminal business.

SUPREME COURT—SPECIAL TERM—Held by Judge Sutherland.—Case on.

SUPREME COURT—CHAMBERS.—Held by Judge Ingraham.—Nos. 153, 165, 177.

MARINE COURT—TRIAL TERM—Part 1—Held by Judge Shea.—Nos. 5939, 5955, 6001, 6006, 6007, 6013, 6014, 6015, 6019, 6020, 6022, 6024. Part 2—Held by Judge Joachimsen.—Nos. 5564, 5811, 4704, 5362, 5864. Part 3—Held by Judge Gross.—Nos. 5772, 6470, 6611 and Lossee vs. Wallace.

BROOKLYN COURTS.

SUPREME COURT—SPECIAL TERM.

Suit Against Leather Merchants.

Before Judge Gilbert.

Crowbridge and Shaller vs. Allen and Cummings.—This action was brought against the defendants, who are leather merchants in New York, to recover $28,000 balance upon a running account, extending from 1865 to 1870, including transactions amounting to about $600,000. These transactions are alleged to have been made by the junior partners of the firms without the knowledge of the senior partners, who were alone responsible. There were no entries of the transactions, and the claim was made upon such miscellaneous memoranda and check books as could be found by the plaintiffs. Many of the checks of the defendants' firm were lost, and it is said that owing to this alleged defalcation Crowbridge committed suicide and Cummings absconded. The case was sent to a referee.

Dissolution of Partnership.

Keeny vs. Clarke & Carroll.—This is an action for the dissolution of a partnership. The plaintiff and defendants are engaged in business as manufacturers of copper goods in New York, and formed the partnership for nine years, with a capital of $30,000. The plaintiff brought his action for dissolution on the ground that the objects for which the partnership was formed could not be attained, as all the capital was sunk in machinery, and it required a large sum more to carry on the business. The plaintiff was appointed receiver, and he now applies to the Court for instructions as to the sale of factory lease and machinery of the partnership. The sale is opposed by Mrs. Carroll, one of the defendants, on the ground that there is a motion pending to change venue to New York, and also that there is no necessity for selling at this time. Further hearing adjourned to Thursday, June 1, by Judge Gilbert.

NEW YORK CENTRAL RAILROAD TAXES.

Important Decision by Commissioner Pleasonton—Scrip Dividends Issued by the New York Central Railroad Company Subject to Internal Revenue Taxes.

WASHINGTON, May 29, 1871.

The following decision is announced this afternoon by the Commissioner of Internal Revenue:—

TREASURY DEPARTMENT,
INTERNAL REVENUE DEPARTMENT,
WASHINGTON, May 29, 1871.

JOHN M. BAILEY, Collector of Internal Revenue, Fourteenth district, New York:—

SIR—The following decision is announced as to the validity of an internal revenue tax assessed against the New York Central Railroad Company on certain amounts of money represented by certain interest certificates issued by said company. The facts are as follows:—

On the 19th day of December, 1868, the New York Central Railroad Company, by its duly authorized Board of Directors, adopted the following resolutions:—

Whereas this company has hitherto expended of its earnings for the purpose of constructing and equipping its road, and in the purchase of real estate and other properties, with a view to the increase of its traffic, moneys equal in amount to eighty per cent of the capital stock of the company; and whereas the several stockholders of the company are entitled to evidences of such expenditure and to reimbursement of the same at some convenient future period; now therefore

Resolved, That a certificate, signed by the president and treasurer of this company, be issued to the stockholders severally, declaring that such stockholder is entitled to eighty per cent of the amount of the capital stock held by him, payable ratably with the other certificates issued under this resolution, at the option of the company, out of its future earnings, with dividends thereon, at the same rates and times as dividends shall be paid on the shares of the capital stock of the company, and that such certificates may be, at the option of the company, convertible into stock of the company whenever the company shall be authorized to increase its capital stock to an amount sufficient for such conversion.

Resolved, That such certificates be delivered to the stockholders of the company at the Union Trust Company, in the city of New York, on presentation of their certificates of stock, and that the receipts provided for in these resolutions shall be endorsed on the stock certificates.

Under the authority conferred by these resolutions certain certificates were issued in the following form:—

The New York Central Railroad Company, No. ——, Interest Certificate.

Under a resolution of the Board of Directors passed December 19, 1868, of which the above is a copy, the New York Central Railroad Company hereby certifies that ——, being the holder of —— shares of the capital stock of said company, is entitled to —— dollars, payable ratably with the other certificates issued under said resolution, at the pleasure of the company, out of its future earnings, with dividends thereon, at the same rates and times as dividends shall be paid upon the shares of the capital stock of said company.

This certificate may be transferred on the books of the company on the surrender of the certificate.

In witness thereof the said company has caused this certificate to be signed by its President and Treasurer, this 19th day of December, 1868. ——, President.

——, Treasurer.

For a valuable consideration —— do hereby sell, assign and transfer all interest in the above certificate to ——, and do hereby irrevocably appoint ——, allowing —— to execute a transfer thereof on the books of the railroad company therein mentioned.

In May, 1869, the Legislature of the State of New York legalized the issuing of these certificates and authorized their conversion into stock of the company, but no such conversion has ever been made. The capital stock of the company at the time these resolutions were adopted was $28,795,000, and for eighty per cent of the same, being $23,036,000, interest certificates, in the form above described, were issued.

On the 3d of March, 1870, the Assessor of the Fourteenth Internal Revenue district of the State of New York made an assessment against this railroad company, founded on the interest certificates. This was an assessment of five per centum on $23,036,000, making a tax of $1,151,800; he added, as penalty for failing to make a return under section 122, $1,000. The entire assessment was, therefore, $1,152,800. It is the validity of this assessment that is now under consideration. Did the law authorize it? There was an error in assessing the penalty of $1,000. That was not an assessable penalty, but one that can be recovered by some appropriate suit or proceedings. The question is as to the tax $1,151,800. Was it in accordance with the law?

The authority for the tax is found in section 122 of the act of June 30, 1864, as amended July 13, 1866. That section is in these words:—

SEC. 122. And be it further enacted, That any railroad, canal, turnpike, canal navigation or slack water company, indebted for any money for which bonds or other evidence of indebtedness have been issued, payable in one or more years after date, upon which interest is stipulated to be paid, or coupons representing the interest, or any such company that may have declared any dividend in scrip or money due or payable to its stockholders, including non-residents, whether citizens or aliens, as part of the earnings, profits, income or gains of such company, and all profits of such company carried to the account of any fund or used for construction, shall be subject to and pay a tax of five per centum on the amount of all such interest or coupons, dividends or profits, whenever and wherever the same shall be payable, and to whatsoever party or person the same may be payable, including non-residents, whether citizens or aliens; and said companies are hereby authorized to deduct and withhold from payments, on account of interest or coupons and dividends due and payable, as aforesaid, the tax of five per centum, and the payment of the amount of said tax or deduction from the interest or coupons or dividends, and certified by the president or treasurer of said company, shall discharge said company from that amount of the dividend or interest or coupons on the bonds or evidences of indebtedness so held by any person or party whatever, except where said companies may have contracted otherwise. And a list or return shall be made and rendered to the assessor or assistant assessor on or before the 10th day of the month following that in which said interest, coupons or dividends become due and payable, and as often as every six months; and said list or return shall contain a true and faithful account of the amount of tax; and there shall be annexed thereto a declaration of the president or treasurer of the company, under oath or affirmation, in form and manner as may be prescribed by the Commissioner of Internal Revenue, that the same contains a true and faithful account of said tax. And for any default in making or rendering such list or return, with the declaration annexed, or of the payment of the tax as aforesaid, the company making such default shall forfeit as a penalty the sum of $1,000; and in case of any default in making or rendering said list or return, or of the payment of the tax or any part thereof, as aforesaid, the assessment and collection of the tax and penalty shall be made according to the provisions of the law in other cases of neglect or refusal.

In examining this assessment to see if it is in accordance with this law it is pertinent to inquire upon what basis these interest certificates were issued, and whether that basis was subject or not to the tax of five per centum under the requirements of section 122, above quoted. To answer this inquiry we find that the Board of Directors of the New York Central Railroad Company, on the 19th day of December, 1868, stated in the following resolution, in clear and precise terms, what these interest certificates represented, viz.:—

Whereas this company has hitherto expended of its earnings, for the purpose of constructing and equipping its road and in the purchase of real estate and other properties, with a view to the increase of its traffic, moneys equal in amount to eighty per cent of the capital stock of the company; and whereas the several shareholders of the company are entitled to evidence of such expenditure and to reimbursement of the same at some convenient future period; now, therefore,

Resolved, That a certificate, signed by the president and treasurer of this company, be issued to the stockholders severally, declaring that such stockholder is entitled to eighty per cent of the amount of the capital stock held by him, &c.

These interest certificates, therefore, represent moneys, earnings of the New York Central Railroad, which had been received from time to time, and had been expended by the company, but no acknowledgment of such earnings had ever been declared until this resolution of the Board of directors of the 19th of December, 1868, which was adopted. It appears, also, that eighty per cent of the capital stock of this company, amounting to $23,036,000, moneys which were the earnings of the road, had been expended. There is no doubt that amount of money had been in the hands of the company, and if still in its possession would be liable to the tax under section 122, above quoted. Further, the tax should have been upon these earnings, from time to time, as they accrued. They have, however, been expended, and they are now represented by these interest certificates.

Do the facts of the expenditure of this amount of $23,036,000 and the issue of these interest certificates to represent it relieve the New York Central Railroad Company from the obligation to pay the amount which is claimed under section 122? These moneys, having once been in the possession of the company, as earnings, created an obligation to pay the tax on them, which, under the requirements of the second clause of that section, required a satisfactory account to be rendered to the Assessor or Assistant Assessor before that obligation could be cancelled. No such account was ever rendered, and it is, therefore, declared that the obligation of the New York Central Railroad Company to pay the tax on the original earnings of $23,036,000, and now represented by these interest certificates, is not impaired by their issue, but is of full force at the present time. You will, accordingly, notify the President of the New York Central Railroad Company of this decision, and will at once proceed to collect the tax of $1,151,800, which was properly assessed. Very respectfully,

A. PLEASONTON, Commissioner.

NAVAL ORDERS.

Lieutenant Samuel Beldon has been ordered to the Hydrographic Office, and Chief Engineer Edward Farmer has been detached from the Boston Navy Yard and placed on waiting orders.

PORTSMOUTH, N. H., May 29, 1871.

Rear Admiral Tayoior arrived at the Navy Yard to-day to serve as judge advocate in the court martial for the trial of a sailor for desertion from the United States ship Ticonderoga, which vessel is in the Cowes harbor, waiting orders. Captain Bradford and others will constitute the court for the trial of this and other cases.

ARMY ORDERS.

Captain McClure, of the Army Commissary General's Office, has been ordered to proceed to Carlisle barracks to make a detailed inspection of subsistence stores at that post, and to report to the Commissary General their quantity and condition, and what disposition should be made of them.

ACCIDENT ON THE NEW HAVEN RAILROAD.

PORT CHESTER, N. Y., May 29, 1871.

The down noon express train on the New Haven Railroad to-day struck a wagon, containing Mr. John Miller, a well known grocery merchant, who had a leg and arm broken and was otherwise injured. There is reason to hope that his injuries will not prove fatal. A young man named Hinman was slightly injured. The horse driven by Mr. Miller was killed.